

Senate Amendment to  
House File 478

H-1438

1 Amend House File 478, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. By striking everything after the enacting clause and  
4 inserting:

5 <Section 1. Section 331.559, subsection 20, Code 2017, is  
6 amended to read as follows:

7 20. Apportion and collect the costs assessed by the district  
8 court against the board of review or any taxing ~~body~~ district  
9 resulting from an appeal of property assessments as provided  
10 in [section 441.40](#).

11 Sec. 2. Section 428.4, subsection 1, Code 2017, is amended  
12 to read as follows:

13 1. Property shall be assessed for taxation each year.  
14 Real estate shall be listed and assessed in 1981 and every  
15 two years thereafter. The assessment of real estate shall  
16 be the value of the real estate as of January 1 of the year  
17 of the assessment. The year 1981 and each odd-numbered year  
18 thereafter shall be a reassessment year. In any year, after  
19 the year in which an assessment has been made of all the real  
20 estate in an assessing jurisdiction, the assessor shall value  
21 and assess or revalue and reassess, as the case may require,  
22 any real estate that the assessor finds was incorrectly valued  
23 or assessed, or was not listed, valued, and assessed, in the  
24 assessment year immediately preceding, also any real estate  
25 the assessor finds has changed in value subsequent to January  
26 1 of the preceding real estate assessment year. However, a  
27 percentage increase on a class of property shall not be made  
28 in a year not subject to an equalization order unless ordered  
29 by the department of revenue. The assessor shall determine  
30 the actual value and compute the taxable value thereof as of  
31 January 1 of the year of the revaluation and reassessment. The  
32 assessment shall be completed as specified in [section 441.28](#),  
33 but no reduction or increase in actual value shall be made for  
34 prior years. If an assessor makes a change in the valuation  
35 of the real estate as provided for, [sections 441.23, 441.37,](#)

1 441.37A, 441.37B, and 441.38, and ~~441.39~~ apply.

2 Sec. 3. Section 441.5, subsection 3, Code 2017, is amended  
3 to read as follows:

4 3. Only individuals who possess a high school diploma  
5 or its equivalent and who have completed the preliminary  
6 education requirements established under subsection 3A are  
7 eligible to take the examination. A person desiring to take  
8 the examination shall complete an application prior to the  
9 administration of the examination. Evidence of successful  
10 completion of the preliminary education requirements under  
11 subsection 3A shall be included with the application.

12 Sec. 4. Section 441.5, Code 2017, is amended by adding the  
13 following new subsection:

14 NEW SUBSECTION. 3A. The director of revenue shall  
15 prescribe by rule preliminary education requirements, including  
16 a preliminary course of study, that each individual must  
17 successfully complete in order to be eligible to take the  
18 examination. The course of study prescribed by the director of  
19 revenue may include those subjects covered by the examination  
20 and listed under subsection 2 and any other subjects or  
21 courses the director of revenue deems relevant, including those  
22 courses offered and standards established by the international  
23 association of assessing officers.

24 Sec. 5. Section 441.9, Code 2017, is amended to read as  
25 follows:

26 **441.9 Removal of assessor.**

27 The assessor may be removed by a majority vote of the  
28 conference board, after charges of misconduct, nonfeasance,  
29 malfeasance, or misfeasance in office shall have been  
30 substantiated at a public hearing, if same is demanded by the  
31 assessor by written notice served upon the chairperson of the  
32 conference board. For purposes of this section, "misconduct"  
33 includes but is not limited to knowingly engaging in assessment  
34 methods, practices, or conduct that contravene any applicable  
35 law, administrative rule, or order of any court or other

1 government authority.

2 Sec. 6. Section 441.10, Code 2017, is amended by adding the  
3 following new subsection:

4 NEW SUBSECTION. 1A. The director of revenue shall prescribe  
5 by rule deputy assessor preliminary education requirements,  
6 including a preliminary course of study, that each individual  
7 must successfully complete in order to be eligible to take the  
8 deputy assessor examination. The course of study prescribed by  
9 the director of revenue may include those subjects covered by  
10 the examination and any other subjects or courses the director  
11 of revenue deems relevant, including those courses offered  
12 and standards established by the international association  
13 of assessing officers. Evidence of successful completion of  
14 the deputy assessor preliminary education requirements shall  
15 be included with the application to take the deputy assessor  
16 examination.

17 Sec. 7. Section 441.19, subsection 1, paragraph a, Code  
18 2017, is amended to read as follows:

19 a. Supplemental and optional to the procedure for the  
20 assessment of property by the assessor as provided in this  
21 chapter, the assessor may require from all persons required  
22 to list their property for taxation as provided by sections  
23 428.1 and 428.2, a supplemental return to be prescribed by  
24 the director of revenue upon which the person shall list  
25 the person's property. The supplemental return shall be in  
26 substantially the same form as now prescribed by law for  
27 the assessment rolls used in the listing of property by the  
28 assessors. However, for assessment years beginning on or after  
29 January 1, 2018, and unless otherwise required for property  
30 valued by the department of revenue pursuant to chapters 428,  
31 433, 437, and 438, a supplemental return shall not request,  
32 and a person shall not be otherwise required to provide to the  
33 assessor for property assessment purposes, sales or receipts  
34 data, expense data, balance sheets, bank account information,  
35 or other data related to the financial condition of a business

1 operating in whole or in part on the property if the property  
2 is both classified as commercial or industrial property and  
3 owned and used by the owner of the business. Every person  
4 required to list property for taxation shall make a complete  
5 listing of the property upon supplemental forms and return the  
6 listing to the assessor as promptly as possible. The return  
7 shall be verified over the signature of the person making the  
8 return and [section 441.25](#) applies to any person making such  
9 a return. The assessor shall make supplemental return forms  
10 available as soon as practicable after the first day of January  
11 of each year. The assessor shall make supplemental return  
12 forms available to the taxpayer by mail, or at a designated  
13 place within the taxing district.

14 Sec. 8. Section 441.21, subsection 2, Code 2017, is amended  
15 to read as follows:

16 2. In the event market value of the property being assessed  
17 cannot be readily established in the foregoing manner, then  
18 the assessor may determine the value of the property using the  
19 other uniform and recognized appraisal methods including its  
20 productive and earning capacity, if any, industrial conditions,  
21 its cost, physical and functional depreciation and obsolescence  
22 and replacement cost, and all other factors which would assist  
23 in determining the fair and reasonable market value of the  
24 property but the actual value shall not be determined by use  
25 of only one such factor. The following shall not be taken into  
26 consideration: Special value or use value of the property to  
27 its present owner, and the goodwill or value of a business  
28 which uses the property as distinguished from the value of  
29 the property as property. In addition, for assessment years  
30 beginning on or after January 1, 2018, and unless otherwise  
31 required for property valued by the department of revenue  
32 pursuant to chapters 428, 433, 437, and 438, the assessor  
33 shall not take into consideration and shall not request from  
34 any person sales or receipts data, expense data, balance  
35 sheets, bank account information, or other data related to

1 the financial condition of a business operating in whole or  
2 in part on the property if the property is both classified as  
3 commercial or industrial property and owned and used by the  
4 owner of the business. However, in assessing property that  
5 is rented or leased to low-income individuals and families  
6 as authorized by section 42 of the Internal Revenue Code,  
7 as amended, and which section limits the amount that the  
8 individual or family pays for the rental or lease of units  
9 in the property, the assessor shall, unless the owner elects  
10 to withdraw the property from the assessment procedures for  
11 section 42 property, use the productive and earning capacity  
12 from the actual rents received as a method of appraisal and  
13 shall take into account the extent to which that use and  
14 limitation reduces the market value of the property. The  
15 assessor shall not consider any tax credit equity or other  
16 subsidized financing as income provided to the property in  
17 determining the assessed value. The property owner shall  
18 notify the assessor when property is withdrawn from section 42  
19 eligibility under the Internal Revenue Code or if the owner  
20 elects to withdraw the property from the assessment procedures  
21 for section 42 property under [this subsection](#). The property  
22 shall not be subject to section 42 assessment procedures  
23 for the assessment year for which section 42 eligibility is  
24 withdrawn or an election is made. This notification must  
25 be provided to the assessor no later than March 1 of the  
26 assessment year or the owner will be subject to a penalty of  
27 five hundred dollars for that assessment year. The penalty  
28 shall be collected at the same time and in the same manner  
29 as regular property taxes. An election to withdraw from the  
30 assessment procedures for section 42 property is irrevocable.  
31 Property that is withdrawn from the assessment procedures  
32 for section 42 property shall be classified and assessed as  
33 multiresidential property unless the property otherwise fails  
34 to meet the requirements of [section 441.21, subsection 13](#).  
35 Upon adoption of uniform rules by the department of revenue

1 or succeeding authority covering assessments and valuations  
2 of such properties, the valuation on such properties shall be  
3 determined in accordance with such rules and in accordance with  
4 forms and guidelines contained in the real property appraisal  
5 manual prepared by the department as updated from time to time  
6 for assessment purposes to assure uniformity, but such rules,  
7 forms, and guidelines shall not be inconsistent with or change  
8 the foregoing means of determining the actual, market, taxable  
9 and assessed values.

10 Sec. 9. Section 441.21, subsection 3, paragraph b, Code  
11 2017, is amended to read as follows:

12 b. (1) The For assessment years beginning before January  
13 1, 2018, the burden of proof shall be upon any complainant  
14 attacking such valuation as excessive, inadequate, inequitable,  
15 or capricious; however. However, in protest or appeal  
16 proceedings when the complainant offers competent evidence by  
17 at least two disinterested witnesses that the market value of  
18 the property is less than the market value determined by the  
19 assessor, the burden of proof thereafter shall be upon the  
20 officials or persons seeking to uphold such valuation to be  
21 assessed.

22 (2) For assessment years beginning on or after January  
23 1, 2018, the burden of proof shall be upon any complainant  
24 attacking such valuation as excessive, inadequate, inequitable,  
25 or capricious. However, in protest or appeal proceedings when  
26 the complainant offers competent evidence that the market value  
27 of the property is different than the market value determined  
28 by the assessor, the burden of proof thereafter shall be upon  
29 the officials or persons seeking to uphold such valuation to  
30 be assessed.

31 (3) If the classification of a property has been previously  
32 adjudicated by the property assessment appeal board or a  
33 court as part of an appeal under this chapter, there is a  
34 presumption that the classification of the property has not  
35 changed for each of the four subsequent assessment years,

1 unless a subsequent such adjudication of the classification of  
2 the property has occurred, and the burden of demonstrating a  
3 change in use shall be upon the person asserting a change to  
4 the property's classification.

5 Sec. 10. Section 441.30, subsections 1 and 2, Code 2017, are  
6 amended to read as follows:

7 1. Any property owner or aggrieved taxpayer who is  
8 dissatisfied with the owner's or taxpayer's assessment may  
9 contact the assessor by telephone or in writing by paper  
10 or electronic medium on or after April 2, to and including  
11 April 25, of the year of the assessment to inquire about the  
12 specifics and accuracy of the assessment. Such an inquiry may  
13 also include a request for an informal review of the assessment  
14 by the assessor under one or more of the grounds for protest  
15 authorized under [section 441.37](#) ~~for the same assessment year.~~

16 2. In response to an inquiry under [subsection 1](#), if the  
17 assessor, following an informal review, determines that the  
18 assessment was incorrect under one or more of the grounds for  
19 protest authorized under [section 441.37](#) ~~for the same assessment~~  
20 ~~year~~, the assessor may, on or before April 25, recommend that  
21 the property owner or aggrieved taxpayer file a protest with  
22 the local board of review and may file a recommendation with  
23 the local board of review related to the informal review, or  
24 may enter into a signed written agreement with the property  
25 owner or aggrieved taxpayer authorizing the assessor to correct  
26 or modify the assessment according to the agreement of the  
27 parties.

28 Sec. 11. Section 441.37, subsection 1, paragraph a,  
29 unnumbered paragraph 1, Code 2017, is amended to read as  
30 follows:

31 Any property owner or aggrieved taxpayer who is dissatisfied  
32 with the owner's or taxpayer's assessment may file a protest  
33 against such assessment with the board of review on or  
34 after April 2, to and including April 30, of the year of the  
35 assessment. In any county which has been declared to be a

1 disaster area by proper federal authorities after March 1 and  
2 prior to May 20 of said year of assessment, the board of review  
3 shall be authorized to remain in session until June 15 and the  
4 time for filing a protest shall be extended to and include the  
5 period from May 25 to June 5 of such year. The protest shall  
6 be in writing on forms prescribed by the director of revenue  
7 and, except as provided in subsection 3, signed by the one  
8 protesting or by the protester's duly authorized agent. The  
9 taxpayer may have an oral hearing on the protest if the request  
10 for the oral hearing is made in writing at the time of filing  
11 the protest. The protest must be confined to one or more of the  
12 following grounds:

13 Sec. 12. Section 441.37, subsection 1, paragraph a,  
14 subparagraph (1), Code 2017, is amended to read as follows:

15 ~~(1) For odd-numbered assessment years and for even-numbered~~  
16 ~~assessment years for property that was reassessed in such~~  
17 ~~even-numbered assessment year.~~

18 (a) (1) That said assessment is not equitable as compared  
19 with assessments of other like property in the taxing district.  
20 ~~When this ground is relied upon as the basis of a protest the~~  
21 ~~legal description and assessments of a representative number of~~  
22 ~~comparable properties, as described by the aggrieved taxpayer~~  
23 ~~shall be listed on the protest, otherwise said protest shall~~  
24 ~~not be considered on this ground.~~

25 (b) (2) That the property is assessed for more than the  
26 value authorized by law. ~~When this ground is relied upon, the~~  
27 ~~protesting party shall state the specific amount which the~~  
28 ~~protesting party believes the property to be overassessed, and~~  
29 ~~the amount which the party considers to be its actual value and~~  
30 ~~fair assessment.~~

31 (c) (3) That the property is not assessable, is exempt  
32 from taxes, or is misclassified and ~~stating the reasons for the~~  
33 ~~protest.~~

34 (d) (4) That there is an error in the assessment and ~~state~~  
35 ~~the specific alleged error. When this ground is relied upon,~~

1 ~~the error may include but is not limited to listing errors,~~  
2 ~~clerical or mathematical errors, or other errors that result~~  
3 ~~in an error in the assessment.~~

4 (e) (5) That there is fraud or misconduct in the assessment  
5 which shall be specifically stated. For purposes of this  
6 section, "misconduct" means the same as defined in section  
7 441.9. If the local board of review, property assessment  
8 appeal board, or district court decides in favor of the  
9 property owner or aggrieved taxpayer and finds that there was  
10 fraud or misconduct in the assessment, the property owner's or  
11 aggrieved taxpayer's reasonable costs incurred in bringing the  
12 protest or appeal shall be paid from the assessment expense  
13 fund under section 441.16. For purposes of this section, costs  
14 include but are not limited to legal fees, appraisal fees, and  
15 witness fees.

16 Sec. 13. Section 441.37, subsection 1, paragraph a,  
17 subparagraph (2), Code 2017, is amended by striking the  
18 subparagraph.

19 Sec. 14. Section 441.37A, subsection 1, Code 2017, is  
20 amended to read as follows:

21 1. a. ~~For the assessment year beginning January 1, 2007,~~  
22 ~~and all subsequent assessment years beginning before January 1,~~  
23 ~~2021, appeals Appeals may be taken from the action of the board~~  
24 ~~of review with reference to protests of assessment, valuation,~~  
25 ~~or application of an equalization order to the property~~  
26 ~~assessment appeal board created in [section 421.1A](#). However, a~~  
27 ~~property owner or aggrieved taxpayer or an appellant described~~  
28 ~~in [section 441.42](#) may bypass the property assessment appeal~~  
29 ~~board and appeal the decision of the local board of review to~~  
30 ~~the district court pursuant to [section 441.38](#).~~

31 b. For an appeal to the property assessment appeal board to  
32 be valid, ~~written notice must be filed by the party appealing~~  
33 ~~the decision with the secretary of the property assessment~~  
34 ~~appeal board~~ a party must file an appeal with the board within  
35 twenty days after the date of adjournment of the local board

1 of review or May 31, whichever is later. The ~~written notice~~  
2 ~~of appeal shall include a petition setting forth the basis~~  
3 of the appeal and the relief sought. ~~No new~~ New grounds in  
4 addition to those set out in the protest to the local board of  
5 review, as provided in [section 441.37](#)~~ean~~, may be pleaded, ~~but~~  
6 and additional evidence to sustain those grounds set out in the  
7 protest to the local board of review may be introduced. The  
8 assessor shall have the same right to appeal to the assessment  
9 appeal board as an individual taxpayer, public body, or other  
10 public officer as provided in [section 441.42](#). An appeal to the  
11 board is a contested case under [chapter 17A](#).

12 *c.* ~~Filing of the written notice of appeal and petition~~  
13 ~~with the secretary of the property assessment appeal board~~  
14 shall preserve all rights of appeal of the appellant, except as  
15 otherwise provided in [subsection 2](#). ~~A copy of the appellant's~~  
16 ~~written notice of appeal and petition shall be mailed by the~~  
17 ~~secretary of the property assessment appeal board to the local~~  
18 ~~board of review whose decision is being appealed.~~

19 *d.* ~~In all cases where a change in assessed valuation of one~~  
20 ~~hundred thousand dollars or more is petitioned for, the local~~  
21 ~~board of review shall mail a copy of the written notice of~~  
22 ~~appeal and petition to all affected taxing districts as shown~~  
23 ~~on the last available tax list. A copy of the appellant's~~  
24 ~~appeal shall be sent by the property assessment appeal board to~~  
25 ~~the local board of review whose decision is being appealed.~~

26 *e.* The property assessment appeal board may, by rule,  
27 provide for the filing of a ~~notice of appeal and petition with~~  
28 ~~the secretary of the board~~ an appeal by electronic means. All  
29 requirements of [this section](#) for an appeal to the board shall  
30 apply to an appeal filed electronically.

31 Sec. 15. Section 441.37A, subsection 2, paragraph b, Code  
32 2017, is amended to read as follows:

33 *b.* Each appeal may be considered by one or more members of  
34 the board, and the chairperson of the board may assign members  
35 to consider appeals. If a hearing is requested, it shall be

1 open to the public and shall be conducted in accordance with  
2 the rules of practice and procedure adopted by the board. The  
3 board may provide by rule for participation in such hearings  
4 by telephone or other means of electronic communication.  
5 However, any deliberation of the board or of board members  
6 considering the appeal in reaching a decision on any appeal  
7 shall be confidential. Any deliberation of the board or of  
8 board members to rule on procedural motions in a pending appeal  
9 or to deliberate on the decision to be reached in an appeal  
10 is exempt from the provisions of [chapter 21](#). The property  
11 assessment appeal board or any member of the board considering  
12 the appeal may require the production of any books, records,  
13 papers, or documents as evidence in any matter pending before  
14 the board that may be material, relevant, or necessary for the  
15 making of a just decision. Any books, records, papers, or  
16 documents produced as evidence shall become part of the record  
17 of the appeal. Any testimony given relating to the appeal  
18 shall be ~~transcribed~~ electronically recorded and made a part of  
19 the record of the appeal.

20 Sec. 16. Section 441.37A, subsection 3, Code 2017, is  
21 amended to read as follows:

22 3. a. The burden of proof for all appeals before the  
23 board shall be as stated in [section 441.21, subsection 3](#). The  
24 board members considering the appeal shall determine anew all  
25 questions arising before the local board of review ~~which~~ that  
26 relate to the liability of the property to assessment or the  
27 amount ~~thereof~~ of the assessment. All of the evidence shall  
28 be considered and there shall be no presumption as to the  
29 correctness of the valuation of assessment appealed from. The  
30 ~~property assessment appeal board shall issue a decision in each~~  
31 ~~appeal filed with the board~~. If the appeal is considered by  
32 less than the full membership of the board, the determination  
33 made by such members shall be forwarded to the full board  
34 for approval, rejection, or modification. If the initial  
35 determination is rejected by the board, it shall be returned

1 for reconsideration to the board members making the initial  
2 determination. ~~Any deliberation of the board regarding an~~  
3 ~~initial determination shall be confidential.~~

4 *b.* The decision of the board shall be considered the final  
5 agency action ~~for purposes of further appeal,~~ and is subject  
6 to judicial review as provided in section 441.37B, except as  
7 otherwise provided in section 441.49. ~~The decision shall be~~  
8 ~~final unless appealed to district court as provided in section~~  
9 ~~441.38.~~ A decision of the board modifying an assessment shall  
10 be sent to the county auditor and the assessor, who shall  
11 correct the assessment books accordingly. An appeal of the  
12 board's decision under section 441.37B shall not itself stay  
13 execution or enforcement of the board's decision.

14 *c.* The levy of taxes on any assessment appealed to the board  
15 shall not be delayed by any proceeding before the board, and  
16 if the assessment appealed from is reduced by the decision of  
17 the board, any taxes levied upon that portion of the assessment  
18 reduced shall be abated or, if already paid, shall, by order  
19 of the board, be refunded or credited against future property  
20 taxes levied against the property at the option of the property  
21 owner or aggrieved taxpayer.

22 *d.* If the subject of an appeal is the application of an  
23 equalization order, the property assessment appeal board shall  
24 not order a reduction in assessment greater than the amount  
25 that the assessment was increased due to application of the  
26 equalization order.

27 *e.* Each party to the appeal shall be responsible for the  
28 costs of the appeal incurred by that party.

29 **Sec. 17. NEW SECTION. 441.37B Appeal to district court from**  
30 **property assessment appeal board.**

31 1. A party who is aggrieved or adversely affected by a  
32 final action of the property assessment appeal board may seek  
33 judicial review of the action as provided in chapter 17A.  
34 Notwithstanding section 17A.19, subsection 2, a petition for  
35 judicial review of the action of the property assessment appeal

1 board shall be filed in the district court of the county where  
2 the property that is subject to the appeal is located.

3 2. Notwithstanding any provision of chapter 17A to the  
4 contrary, for appeals taken from the property assessment appeal  
5 board to district court, new grounds in addition to those set  
6 out in the appeal to the property assessment appeal board shall  
7 not be pleaded.

8 3. Notwithstanding any provision of chapter 17A to the  
9 contrary, additional evidence to sustain those grounds set out  
10 in the appeal to the property assessment appeal board may not  
11 be introduced in an appeal to the district court.

12 4. A decision of the district court modifying an assessment  
13 shall be sent to the county auditor and the assessor, who shall  
14 correct the assessment books accordingly.

15 Sec. 18. Section 441.38, Code 2017, is amended to read as  
16 follows:

17 **441.38 Appeal to district court from local board of review.**

18 1. Appeals may be taken from the action of the local board  
19 of review with reference to protests of assessment, to the  
20 district court of the county in which the board holds its  
21 sessions within twenty days after ~~its~~ the board's adjournment  
22 or May 31, whichever date is later. ~~Appeals may be taken from~~  
23 ~~the action of the property assessment appeal board to the~~  
24 ~~district court of the county where the property which is the~~  
25 ~~subject of the appeal is located within twenty days after the~~  
26 ~~letter of disposition of the appeal by the property assessment~~  
27 ~~appeal board is postmarked to the appellant. No new grounds~~  
28 ~~in addition to those set out in the protest to the local board~~  
29 ~~of review as provided in section 441.37, or in addition to~~  
30 ~~those set out in the appeal to the property assessment appeal~~  
31 ~~board, if applicable, can be pleaded. For appeals taken from~~  
32 ~~the local board of review directly to district court, new~~  
33 ~~grounds in addition to those set out in the protest to the~~  
34 ~~local board of review, as provided in section 441.37, may be~~  
35 ~~pleaded.~~ ~~Additional~~ For appeals taken from the local board of

1 review directly to district court, additional evidence to  
2 sustain those grounds set out in the protest to the local board  
3 of review may be introduced in an appeal from the local board  
4 of review to the district court. However, no new evidence to  
5 sustain those grounds may be introduced in an appeal from the  
6 property assessment appeal board to the district court. The  
7 assessor shall have the same right to appeal and in the same  
8 manner as an individual taxpayer, public body, or other public  
9 officer as provided in section 441.42. Appeals shall be taken  
10 by filing a written notice of appeal with the clerk of district  
11 court. Filing of the written notice of appeal shall preserve  
12 all rights of appeal of the appellant.

13 2. ~~If the appeal to district court is taken from the action~~  
14 ~~of the local board of review, notice~~ Notice of appeal shall  
15 be served as an original notice on the chairperson, presiding  
16 officer, or clerk of the board of review after the filing of  
17 notice under subsection 1 with the clerk of district court. ~~If~~  
18 ~~the appeal to district court is taken from the action of the~~  
19 ~~property assessment appeal board, notice of appeal shall be~~  
20 ~~served as an original notice on the secretary of the property~~  
21 ~~assessment appeal board after the filing of notice under~~  
22 subsection 1 with the clerk of district court.

23 3. The court shall hear the appeal in equity and determine  
24 anew all questions arising before the board of review that  
25 relate to the liability of the property to assessment or  
26 the amount of the assessment. The court shall consider all  
27 of the evidence and there shall be no presumption as to the  
28 correctness of the valuation or assessment appealed from. The  
29 court's decision shall be certified by the clerk of the court  
30 to the county auditor and the assessor, who shall correct the  
31 assessment books accordingly.

32 Sec. 19. Section 441.39, Code 2017, is amended by striking  
33 the section and inserting in lieu thereof the following:

34 **441.39 Notice of assessment protests and appeals to taxing**  
35 **districts.**

1 1. If a property owner or aggrieved taxpayer appeals a  
2 decision of the board of review to the property assessment  
3 appeal board or to district court and requests an adjustment in  
4 valuation of one hundred thousand dollars or more, the assessor  
5 shall notify all affected taxing districts as shown on the last  
6 available tax list.

7 2. In addition to any other requirement for providing  
8 of notice, if a property owner or aggrieved taxpayer files  
9 a protest against the assessment of property valued by the  
10 assessor at five million dollars or more or files an appeal  
11 to the property assessment appeal board or the district court  
12 with regard to such property, the assessor shall provide notice  
13 to the school district in which such property is located  
14 within ten days of the filing of the protest or the appeal, as  
15 applicable.

16 Sec. 20. Section 441.40, Code 2017, is amended to read as  
17 follows:

18 **441.40 Costs, fees, and expenses apportioned.**

19 The clerk of the court shall likewise certify to the county  
20 treasurer the costs assessed by the court on any appeal from a  
21 board of review to the district court, in all cases where ~~said~~  
22 the costs are taxed against the board of review or any taxing  
23 ~~body~~ district. Thereupon the county treasurer shall compute  
24 and apportion the ~~said~~ costs between the various taxing ~~bodies~~  
25 districts participating in the proceeds of the collection of  
26 the taxes involved in any such appeal, and ~~said~~ the treasurer  
27 shall so compute and apportion the various amounts which ~~said~~  
28 the taxing ~~bodies~~ districts are required to pay in proportion  
29 to the amount of taxes each of ~~said~~ the taxing ~~bodies~~ districts  
30 is entitled to receive from the whole amount of taxes involved  
31 in each of such appeals. The ~~said~~ county treasurer shall  
32 deduct from the proceeds of all general taxes collected the  
33 amount of costs so computed and apportioned by the treasurer  
34 from the moneys due to each taxing ~~body~~ district from general  
35 taxes collected. The amount ~~so~~ deducted shall be certified to

1 each taxing ~~body~~ district in lieu of moneys collected. ~~Said~~  
2 The county treasurer shall pay to the clerk of the district  
3 court the amount of ~~said~~ the costs so computed, apportioned,  
4 and collected by the treasurer in all cases now on file or  
5 hereafter filed in which ~~said~~ the costs have not been paid.

6 Sec. 21. Section 441.41, Code 2017, is amended to read as  
7 follows:

8 **441.41 Legal counsel.**

9 In the case of cities having an assessor, the city legal  
10 department shall represent the assessor and board of review  
11 in all litigation dealing with assessments. In the case of  
12 counties, the county attorney shall represent the assessor and  
13 board of review in all litigation dealing with assessments.  
14 Any taxing ~~body~~ district interested in the taxes received from  
15 such assessments may be represented by an attorney and shall  
16 be required to appear by attorney upon written request of the  
17 assessor to the presiding officer of any such taxing ~~body~~  
18 district. The conference board may employ special counsel to  
19 assist the city legal department or county attorney as the case  
20 may be.

21 Sec. 22. Section 441.44, Code 2017, is amended to read as  
22 follows:

23 **441.44 Notice of voluntary settlement.**

24 1. The property assessment appeal board may adopt rules  
25 establishing requirements for notices of voluntary settlements  
26 in appeals before the board to be served upon affected taxing  
27 districts.

28 2. No A voluntary court settlement of an assessment appeal  
29 shall not be valid unless written notice ~~thereof~~ of the  
30 settlement shall first be served upon each of the affected  
31 ~~taxing bodies interested in the taxes derived from such~~  
32 assessment districts.

33 Sec. 23. Section 443.11, Code 2017, is amended to read as  
34 follows:

35 **443.11 Procedure on appeal.**

1 The appeal provided for in [section 443.8](#) shall be taken  
2 within ten days from the time of the final action of the  
3 assessor or auditor, by a written notice to that effect to the  
4 assessor or auditor, and served as an original notice. The  
5 court on appeal shall hear and determine the rights of the  
6 parties in the same manner as appeals from the board of review,  
7 as prescribed in [sections ~~441.39~~ 441.38](#) and [441.43](#).

8 Sec. 24. Section 602.8102, subsection 61, Code 2017, is  
9 amended to read as follows:

10 61. Certify the final decision of the district court  
11 in an appeal of the tax assessments as provided in section  
12 ~~441.39~~ [441.37B](#) or [441.38](#). Costs of the appeal to be assessed  
13 against the board of review or a taxing ~~body~~ district shall be  
14 certified to the treasurer as provided in [section 441.40](#).

15 Sec. 25. REPEAL. 2005 Iowa Acts, chapter 150, section 134,  
16 as amended by 2013 Iowa Acts, chapter 123, section 62, and 2015  
17 Iowa Acts, chapter 109, section 1, is repealed.

18 Sec. 26. REPEAL. Sections 441.38A and 441.38B, Code 2017,  
19 are repealed.

20 Sec. 27. ASSESSOR CONTINUING EDUCATION STUDY — REPORT.

21 1. The department of revenue shall study the current system  
22 of continuing education for assessors and deputy assessors  
23 under chapter 441 and make recommendations for changes.

24 2. The department of revenue shall prepare and file a report  
25 detailing recommendations for changes to the current system of  
26 assessor and deputy assessor continuing education requirements.  
27 The report shall be filed by the department of revenue with  
28 the chairpersons and ranking members of the ways and means  
29 committees of the senate and the house of representatives and  
30 with the legislative services agency by December 15, 2017.

31 Sec. 28. EFFECTIVE UPON ENACTMENT. The following  
32 provisions of this Act, being deemed of immediate importance,  
33 take effect upon enactment:

34 1. The section of this Act amending section 441.9.

35 2. The section of this Act amending section 441.21,

1 subsection 3, paragraph "b".

2 Sec. 29. APPLICABILITY. Except as otherwise provided in  
3 this Act, this Act applies to assessment years beginning on or  
4 after January 1, 2018.

5 Sec. 30. APPLICABILITY. The following provisions of this  
6 Act apply beginning January 1, 2018, for the appointment of  
7 assessors and deputy assessors that are not reappointments  
8 occurring on or after that date:

9 1. The section of this Act amending section 441.5,  
10 subsection 3.

11 2. The section of this Act enacting section 441.5,  
12 subsection 3A.

13 3. The section of this Act enacting section 441.10,  
14 subsection 1A.

15 Sec. 31. RETROACTIVE APPLICABILITY. The following  
16 provision of this Act applies retroactively to January 1, 2017,  
17 for assessment years beginning on or after that date:

18 1. The portion of the section of this Act enacting section  
19 441.21, subsection 3, paragraph "b", subparagraph (3).>

20 2. Title page, by striking line 6 and inserting <the board,  
21 modifying requirements for assessors and deputy assessors,  
22 and including effective date, applicability, and retroactive  
23 applicability provisions.>